P

App F IX 4

Previous References 1933-34 (Jul)

File No 60—33

Serial Nos 86, 87

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Two

Part B for April 1934

SUBJECT.

Resolution of the Devanhalli Town Municipal Council to levy a lighting tax at the rate of four annas per rupee of tax on buildings & lands within the limits of the Municipality

87) The Deputy Commissioner Bangalore &
The Comptroller to Govt —

No L 75-38-9 9 18 4 34

Sanctions the above with certain observations

Rev 4/5

4403

4403

General and Revenue Secretariat | Ml File No 60 of 1933 | [App F III—2

Serial No

Letter No C2-1355/29-30 dated 22-3-34, from the Deputy Commissioner, Bangalore Dt requesting sanction to the resolution of the Devanahalli Town Municipal council to levy a lighting tax at the rate of 4 annas per rupee of tax on buildings and lands within the limits of the Municipality.

The Municipal council does not seem to have framed the rules required under section 62(a) of the Town Municipalities Regulation If approved a copy of the rules may be called for as the mode and time of recovery of the tax have not been noted

2 It is seen that the tax is being collected in anticipation of sanction Draft sanctioning the proposal with certain observations is submitted for approval or orders.

3 The Municipal Council -before notifying the proposal for the levy of the tax did not frame the rules required under section 62 (a) of the Mun' Regn Under Clause (b) of that section the rules have also to be published with the notice. It is doubtful if the non-observance of these formalities can be overlooked & the levy of the tax sanctioned as now proposed.

4 The issue of orders by the Mun' President for the collection of the tax in anticipation of sanction is also irregular The D.C can perhaps have to be asked to instruct the President to

NOTE—Contn Sheet

WD 0434—GPB—15 000—12-10-33

4403
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S 29/1/33
P 8 33

File No | of 193 | General and Revenue Secretariat

Serial No

Cancel this order pending the receipt of Govt sanction to the levy.

5. For favour of opinion on the above paras.

(Addeg, Lawdeon) Worst Camps 31/3

6. The proposed tax is to be levied in the form of a rate on buildings & lands within the municipality and therefore the rules applicable to house tax apply to the lighting tax also. There seems to be no need to prescribe separate rules in such cases.

339
Law

7. The collection of the tax in anticipation of sanction cannot be legal. The date from which the tax becomes payable is fixed under sec 64 and the M. C. cannot change this act contrary to this, without becoming liable in law to the persons from whom the tax is being illegally collected.

ASST-Secy Local Worst Camps
BSP 4/4/34

8. The draft G.O already put up is revised and sent for approval

9. (After collection of the tax is already being made there may be some trouble about it later on).

5 APR 1934
2808

(Dev Secy) 5/4 Rejd

Levy of Lighting Charges in Devanahalli
Town

4453

General and Revenue Secretariat — File No 60 of 1933-34 — [App F III—2

Serial No	
	10 Draft memo attd Form 2 in accordance with bye-laws. Secretary's

Office of the Secretary to Government 9 APR 1934 No. 65-27

TYPING SECTION 4-pm 11 APR 1934 ENL & REV SECTT

87	To the Dy. Commr. Bangalore for compln 75-38-9 dy 18-4-34 Sanction has been issued vide certain Memorandum

NOTE—Contn Sheet

WD 0434—GPB—15 000—12-10-3?

File No of 193

General and Revenue Secretariat

Serial No

Ml 60-33-86 4403

In all future communications please quote
No C2-1355/29-30.
Enc One file.

Tel Address —"DEPCOM
Post Box No 34

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT

Dated, Bangalore, the 19/22nd March *1934*

FROM

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Bangalore District

To

S. Abdul Wajid, Esq., B.A.,
General *Secretary,*
to the Government of Mysore
Bangalore.

SIR,

Subject —

I have the honour to state that the Municipal Council, Devanhalli have resolved to levy lighting tax so as to enable them to meet the increased expenditure under lighting charges after the electrification of the Town.

The Council proposed in their meeting held on 20-2-1933 that the lighting tax may be levied at the rate of 4 annas in the Rupee of tax on houses and sites. This fact was notified on 23-2-1933 and objections called for. Only one petition is reported to have been received objecting to imposition of this tax and contending that it may be levied at one anna in the Rupee instead of, 4 annas as proposed. On this the Municipal Council have resolved in their meeting held on 18-5-1933 that the objection is untenable and that the lighting tax at 4 annas in the Rupee of tax on houses and lands may be levied from the year 1933-34. As the Municipality has to meet the increased charges to the extent of Rs.1500/- after the electrification, it was suggested by me that the Municipal Council may consider the desirability of revising the lighting tax to $33\frac{1}{3}$% of the Mohatarfa tax, but the Council consider that the recovery of lighting tax at this rate will cause much hardship on the tax-payer and have resolved therefore unanimously at the meeting held on 8-2-1934 that it may be levied only at the rate of 4 annas in the Rupee only as originally proposed by them.

The Municipal President now reports that as the Municipality

has to meet the increased charges due to the Electrical Department, he has issued instructions for the collection of lighting tax at the rate of 25% i.e., 4 annas in the Rupee, in anticipation of sanction.

In these circumstances, I request you to kindly obtain early sanction of Government for the levy of the lighting tax at the rate of 4 annas per Rupee of tax on buildings and lands in Devanhalli Municipality.

The entire records ending with Devanhalli Municipal President's No.269/33-34 dated 20th February 1934 are sent herewith for favour of reference and return.

I have the honor ~~to~~ be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

SS/22-3-34.

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

Section ML

File No 60-33

Serial No. 87

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 18-4- 193 4

Signed by R.A. Sq-660 Rao

Read— Letter No C2 1355/29-30 dated 22-3-34 from the Deputy Commissioner Bangalore Dt soliciting sanction to the resolution of the Devanahalli Town Municipal Council to levy a tax under section 61(b)(x) of the Town Municipalities Regulation a lighting Order thereon—No tax at 4 annas per rupee of tax on buildings and lands situated within the Municipal limits and stating that the President has issued instructions for the levy of the tax in anticipation of your sanction

Orders No L 7538-98 18-4-34

Sanctioned

2. X

Now levy to Govt

DM Dev Dept

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, kannada part ?

X 1. The tax ~~can be collected~~ by the same agency ~~as that~~ employed for the collection of tax on lands and building and it will be recovered in advance in two equal half yearly instalments in the months of January and July of each year.

2 The levy of the tax in anticipation of Govt sanction is illegal the tax should be levied only after observing the procedure laid down in Sec 64 of the Town Mcpal Regn

To The D C Bangalore Dt with records

" Comptroller to Govt

List of Enclosure

Copied by

Examined by

WD 0254—GPB—10 000—22-8-82

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-

Letter No.C2-1355/29-30 dated 22nd March 1934 from the Deputy Commissioner, Bangalore District, soliciting sanction to the resolution of the Devanahalli Town Municipal Council to levy under Section 61 (b)(x) of the Town Municipalities Regulation a lighting tax at 4 annas per rupee of tax on buildings and lands situated within the Municipal limits and stating that the President has issued instructions for the levy of the tax in anticipation of Government sanction.

Order No. L 75·38-9/Rul 60-33-87 ER

Dated, Bangalore, the 18th April 1934.

S a n c t i o n e d.

2. The levy of the tax in anticipation of Government sanction is illegal. The tax should be levied only after observing the procedure laid down in Section 64 of the Town Municipalities Regulation.

Aswathappa

for Secretary to Government,
Development Department.

To

The Deputy Commissioner, Bangalore District with records
The Comptroller to Government of Mysore

psk.3